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May 18, 1999

**BOX: PATENT APPLICATION**

Assistant Commissioner for Patents  
Washington, D.C. 20231

Re: Application of Kaname MIWA, Katsuhiko HORII and Hideaki YAGI  
**SENSOR ELEMENT AND GAS SENSOR**  
Our Reference: Q54404

Dear Sir:

Attached hereto is the application identified above including the specification, claims and twelve (12) sheets of drawings. The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total Claims	15 - 20 =	0 x \$18 =	\$ 000.00
Independent Claims	4 - 3 =	1 x \$78 =	\$ 78.00
Base Filing Fee	(\$760.00)		\$ 760.00
Multiple Dep. Claim Fee	(\$260.00)		\$ 000.00
<b>TOTAL FILING FEE</b>			<b>\$ 838.00</b>

Priority is claimed from:

Japanese Patent Application

Filing Date

Hei 10-153612

May 18, 1998

The priority document will be submitted at a later date.

Respectfully submitted,  
SUGHRUE, MION, ZINN, MACPEAK & SEAS  
Attorneys for Applicant(s)

By:

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